



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

AGENDA

DATE OF MEETING: November 10, 2004

PLACE OF MEETING: Local Government Conference Room Large
2nd Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:30 A.M.

The following items are on the agenda for this meeting.

1. Recommendation by staff to stop putting pictures on the Personal Property Examiner identification cards in order to streamline the process.
2. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.
Scheduled for 9:30 A.M.
3. **Scheduled for 1:30 P.M.**
IFT (Unassigned cert #). OmniSource Corporation
City of Bay City, Bay County
Local Unit denied the request for an IFT certificate for personal property in the amount of \$864,000.
Company is appealing the denial of the personal property component.
4. **Scheduled for 2:00 P.M.**
IFT (Unassigned cert #). The Herald Company
Monitor Twp., Bay County
Local Unit denied the request for an IFT certificate for real property as untimely filed, but approved the personal property component.
Company is appealing the denial of the real property component.
5. Letter from Michael D. Hindenach, Vice President, Albion Economic Development Corporation, complimenting staff members on their professionalism in their jobs.
6. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding the July 2004 Board of Review and Unauthorized Changes to the Lee Township 2003 Assessment Roll, located in Lee Township, Allegan County.

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7. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding a taxpayer complaint concerning complaints, concerns and allegations pertaining to the assessment administration practices, procedures and records of Brockway Township, St. Clair County, and its assessing officer, Ms. Sue Hansman.
8. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding the Uncertified Unit/2004 Assessment Roll 14-Point Review for North Branch Township, Lapeer County.
9. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.
10. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding the Valuation of Tenant Installed Improvements Located in Mobile Home Parks located in Various Units, Oakland County.
11. Memo from William E. Fowler, Assistant Administrator, Property Tax Division, regarding monthly report of the on-going reappraisal for the City of Grand Rapids, Kent County.
12. Memo from Dianne O. Wright, Manager, Exemption Program Section, Property Tax Division, regarding the Industrial Facility Exemption Application #1999-366 for Lake Tire Service, Inc., located in the City of Wyoming, Kent County. The personal property component of the above-referenced certificate was revoked by the STC as the company had not purchased the equipment. The company did purchase the equipment, but due to an error in reporting did not note the equipment on the IFT tax roll. The City has rescinded their resolution revoking the personal property component. Staff recommendation: Reinstate the personal property component of IFT Certificate 1999-366.
13. Approval of certified personal property examiner certificates issued as preliminary approvals since the STC Meeting held on 10-28-04.
14. Request from the attached listed units for re-certifications and new certifications of computerized tax rolls. Staff Recommendation: Approve.
15. Proposed Form 3589 – 2005 Cable Television and Utility Personal Property Report. To the Commission for approval.
16. Proposed Form L-4143 (2699)– 2005 Statement of "Qualified Personal Property" by a "Qualified Business." To the Commission for approval.
17. Proposed Form L-4143a (2807) – 2005 Statement of "Qualified Personal Property" by a "Qualified Business." To the Commission for approval.

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18. Proposed Form 2698 (formerly L-4142) – 2005 Idle Equipment, Obsolete Equipment, and Surplus Equipment Report. To the Commission for approval.
19. Proposed Form 3595 – 2005 Itemized Listing of Daily Rental Property. To the Commission for approval.
20. Proposed Form 3612 – 2005 Itemized Listing of Daily Rental Property (For Additional Reporting). To the Commission for approval.
21. Proposed Form 3966 – 2005 Taxpayer Report of Personal Property "Move-Ins" of Used Equipment Occurring During 2004. To the Commission for approval.
22. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See attached list for application identification. Staff Recommendation: Approve.
23. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(1). (Requested by certificate holder). See attached list for identification. Staff Recommendation: Revoke.
24. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See attached list for identification. Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2004).
25. Air Pollution Control Exemption Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.
26. MCL 211.154 Petition 154-04-0645 Karl & Karen Krug
Parcel No. 11-05-201-103 An official order was issued for the above-referenced property owner on September 28, 2004. Notice was received that an incorrect amounts for the Original and Requested Assessed values for the year 2004 had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-0655 Genrundyne Algenio DDS
Parcel No. 10-07-300-025-016 An official order was issued for the above-referenced taxpayer on September 28, 2004. Notice was received that the order be amended to include only the tax year 2002, not the tax years 2002 and 2003 as originally requested. There was not omitted property for the year 2003 and the assessor requested that the year 2003 be removed.
Staff recommendation: Acceptance of the Amended Official Order.

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MCL 211.154 Petition 154-04-1751 Nippon Express USA Inc.
Parcel No. 80-999-00-2028-000 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that an incorrect parcel code number had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1198 Scott J. Ferguson DDS
Parcel No. 25-999-0020-653 An official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect tax rate, Original Assessed and Original Taxable value for the year 2003 had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2084 Seaway Plastics Inc.
Parcel No. 02-999-0129-000 An official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect tax rate for the year 2003 had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2399 John E. Tenny Jr. & Mary Lee Tenny
Parcel No. 3280-00-065-1 An official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect amount for the Original Taxable value for the year 2004 had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2427 Felicia Landa
Parcel No. 23-07-03-478-007 An official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect amount for the Requested Taxable value for the year 2004 had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2433 Knight Enterprises Inc.
Parcel No. 99-06-749-300 An official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect amount for the Original Taxable value for the year 2003 had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-1544 Prestolite Wire Corp.
Parcel No. 06-999-0761-000 An official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect amounts for the Original Assessed and Original Taxable values for the year 2002 had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2444 Butler Plastics Company
Parcel No. 2-999-0021-000 An official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect tax rate for the year 2003 had been submitted.
Staff recommendation: Acceptance of the Amended Official Order.

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MCL 211.154 Petition 154-04-2448 Ronald Kahl

Parcel No. 14-999-0094-100 An official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect tax rate for the year 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2449 Deere Credit Inc.

Parcel No. 19-999-0045-000 An official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect tax rate for the year 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2451 The Gap #07606

Parcel No. 20-999-0115-213 An official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect tax rate for the year 2003 and an incorrect Original Assessed and Original Taxable values for the years 2002 and 2003 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-04-2453 Harley-Davidson

Parcel No. 28-999-0218-000 An official order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect tax rates for the years 2003 and 2004 had been submitted.

Staff recommendation: Acceptance of the Amended Official Order.